IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 23RD MAY 2007 / 2ND JYAISHTA 1929

WP(C).No. 15136 of 2007(B)

PETITIONER:

M/S.J & J KALAN PHARMACY PVT. LTD.
NELLAI,THRISSUR
REPRESENTED BY ITS DIRECTOR OF K.K.JOHNY

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:
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1. THE SALES TAX OFFICER,
DEP. OF COMMERCIAL TAXES,IRINJALAKUDA.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPT. OF COMMERCIAL TAXES,
ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER,
DEPT. OF COMMERCIAL TAXES,
IRINJALAKUDA.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 15136 OF 2007

Dated this the 23rd day of May, 2007

JUDGMENT

Petitioner is challenging Ext.P4 interim order of stay granted by the appellate authority who has ordered payment of one third of the disputed amount and furnishing adequate security for the balance amount. It is not possible to modify the stay order without considering the merits of the case, which if done by this Court will make the appeal infructuous. Moreover going by the findings in the assessment order I do not think stay order is either illegal or arbitrary. However, time for payment is extended by two weeks from today.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge